

Specification for Class of

REVENUE AUDITOR 1

Abolished Initially Effective January 13, 2006

Abolished Final Effective February 10, 2006

Definition: In the Department of Revenue, in a training capacity under close supervision, audits financial records, accounting records, and underlying source documents of small business firms at the taxpayer's place of business to determine proper tax liability and compliance with statutory and administrative tax authority.

Typical Work

Reconciles gross sales of income as reflected in taxpayers' records to amounts reported;

Examines invoice files or other records to determine use tax liability, if any;

Examines records to determine if there is any unreported income subject to tax;

Prepares detailed written report and discusses audit findings with supervising auditor;

Participates in a team audit of a highly complex type of business under the direction of a senior auditor;

Performs other work as required.

Knowledge and Abilities

Knowledge of: theory and practices of auditing and accounting; modern business methods, procedures and equipment.

Ability to: learn specialized audit techniques of tax auditing; understand and apply tax laws and regulations; prepare comprehensive audit reports; organize and utilize time effectively.

Minimum Qualifications

A Bachelor's degree involving major study in accounting. **OR**

A Bachelor's degree in business administration or allied field which includes 24 semester or 36 quarter hours in college-level accounting.

Professional auditing or accounting experience will substitute, year for year, for education, provided the candidate has completed at least 24 semester or 36 quarter hours in college-level accounting.

New class: 9-24-74

Revised definition and general revision: 12-10-76

Revised minimum qualifications: 7-13-79

Revised minimum qualifications: 3-14-86

Revised definition and minimum qualifications: 7-12-96

Revised minimum qualifications: 11-9-01

Revised minimum qualifications: 1-11-02